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**DECISION**

THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548

*M. V. ...  
...*

**FILE:** B-190815 **DATE:** March 27, 1978

**MATTER OF:** Irwin Kaplan -- Reimbursement of miscellaneous relocation expenses

- DIGEST:**
1. Employee who transferred to new duty station claims various miscellaneous expenses incident to selling interest in cooperative apartment at old duty station. Charges for "rent" and maintenance and painting costs may not be reimbursed under Federal Travel Regulations (FTR), paras. 2-6.2d and f. Claim for stock transfer tax may be allowed under FTR para. 2-6.2d.
  2. Employee who transferred to new duty station claims various miscellaneous expenses in discontinuing old residence and establishing new residence. Charges for disconnecting and connecting appliances may be reimbursed under para. 2-3.1b(1) of Federal Travel Regulations (FTR), but charges for structural alterations or remodeling or the cost of newly acquired items are not reimbursable. FTR paras. 2-3.1c(5) and (13). Costs of cleaning carpets and draperies, and furniture touch-up are not reimbursable since they are not inherent in relocating place of residence. FTR para. 2-3.1b.
  3. Employee who transferred to new duty station claims various miscellaneous expenses. Fee for inspection of condition of house as opposed to termite inspection may not be allowed since it is not customarily paid by purchaser of residence under para. 2-6.2f of Federal Travel Regulations (FTR). Charges for shipping cartons, packing tape, and the movement of a piano may not be paid where the employee has been reimbursed for the shipment of his household goods under the commuted rate system. FTR para. 2-8.3a.

4. Fee for piano tuning upon installation of piano in employee's new residence is allowable item of miscellaneous expense under para. 2-3.1b of the Federal Travel Regulations.

This action is in response to the request for an advance decision from Dorothy S. Wells, an authorized certifying officer with the National Labor Relations Board (NLRB), regarding payment of the reclaim voucher of Mr. Irwin Kaplan, an Administrative Law Judge with the NLRB, for miscellaneous moving expenses incurred in connection with a permanent change of duty station.

Mr. Kaplan was transferred from Newark, New Jersey to Washington, D.C., and claimed certain miscellaneous relocation expenses in connection with the transfer. Mr. Kaplan was reimbursed itemized miscellaneous expenses in the amount of \$267. The following items were administratively denied and were reclaimed by Mr. Kaplan:

Expenses at old residence:

1. Restoration of co-op apartment	\$442.66
2. Electrical work	60.00
3. Carpentry	20.00
4. Removal of dishwasher	43.74

Expenses at new residence:

5. House inspection	\$125.00
6. Carpet cleaning	27.96
7. Furniture touch-up	35.00
8. Draperies cleaned	53.90
9. Dishwasher installed; old dishwasher removed	93.00
10. Piano tuned	15.00
11. Smoke detector installed	156.00
12. Shipping cartons	76.95
13. Packing tape	<u>17.28</u>

Total \$1,166.49

The expenses claimed at the old residence (items 1-4) were administratively denied as not reimbursable under the Federal Travel Regulations (FTR) (FPMR 101-7) (May 1973),

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paras. 2-3.1c (13) and 2-6.2f. The administrative report states that the expenses represent the cost of restoring the apartment to its original condition and a loss of equity on the investment. Mr. Kaplan has provided an itemized bill for item 1, restoration of co-op apartment, which lists charges of \$216.15 for "rent" for the period January 1 through January 18, 1977, \$28 for maintenance, \$196.56 for painting, and \$1.95 for a stock transfer tax. While his voucher seeks reimbursement for the full amount, by his letter submitted in support of that voucher Mr. Kaplan asks for reimbursement of only \$132 of the \$216.15 charge for rent, a figure which he states represents the rent he paid for the period from January 7 to 18, 1977, after he vacated the apartment.

It appears from the record before us that Mr. Kaplan occupied the cooperative apartment as an owner in the cooperative corporation. In this regard our Office has held that an interest in a cooperatively owned building is a form of ownership in a residence for which real estate expenses may be reimbursed as provided under the regulations. See Virginia M. Armstrong, B-188265, November 8, 1977; and decisions cited therein.

However, there appears to be no basis for payment of Mr. Kaplan's claim for "rent" since this charge does not appear to be a charge customarily paid by the seller of a residence at the old official station. FTR para. 2-6.2f. The charge in this case is analogous to the mortgage payment the seller of a residence pays after he has vacated his residence but before he has gone to settlement. In addition, the claims for maintenance charges and painting costs do not appear allowable since these charges represent operating or maintenance costs which are not reimbursable. FTR para. 2-6.2d. Since these charges are for disallowance under paras. 2-6.2d and f of the FTR, they may not be reimbursed as part of the miscellaneous expense allowance. FTR para. 2-3.1c. Finally, the charge of \$1.95 for stock transfer tax may be paid under the provisions of FTR para. 2-6.2d. Armstrong, supra.

With regard to the other expenses claimed at the old residence, Mr. Kaplan states that the figure of \$60 for electrical work (item 2) represents the cost of removing the fixtures he owned while the figure of \$20 for carpentry work (item 3) was the cost of filling the cavity after he

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removed his dishwasher. Both of these items appear to involve costs incurred in connection with structural alterations or remodeling and are, therefore, not reimbursable. FTR para. 2-3.1c (13). The cost of removal of the dishwasher (item 4) would be allowable as a fee for disconnecting an appliance. FTR para. 2-3.1b(1). Similarly, the cost of installing the dishwasher at the new residence (item 9) may be allowed if Mr. Kaplan presents an itemized bill which separates the cost of installing the dishwasher (allowable under FTR para. 2-3.1b(1)) from any costs of structural alterations made to accommodate its installation and from the cost of removing an old dishwasher from the new residence (not allowable under FTR para. 2-3.1c(13)).

The house inspection fee (item 5) was administratively denied since it was not a termite inspection but rather an inspection of the condition of the house and was not a required service customarily paid by the purchaser of a residence. FTR para. 2-6.2f. We concur in this determination. Wayne J. Girton, B-185783, April 29, 1976; and John H. Martin, B-184594, February 12, 1976.

The expenses claimed for carpet and drapery cleaning, and for furniture touch up (items 6, 7 and 8) represent regular household maintenance costs which are not inherent in relocating a place of residence and, therefore, are not allowable under FTR para. 2-3.1b. See B-162320, September 18, 1967. In addition, Mr. Kaplan may not be reimbursed for the cost of installing a smoke detector (item 11) since this represents the cost of a newly acquired item which may not be allowed under FTR para. 2-3.1c (5).

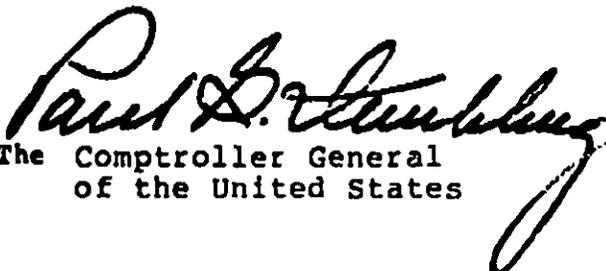
The \$15 amount claimed for piano tuning (item 10) is properly allowable as an item of miscellaneous expense. Piano tuning is a service necessary whenever a piano is moved and, therefore, is reimbursable under FTR para. 2-3.1b as a cost associated with its installation in the employee's new residence. See, for example, Gregory J. Cavanagh, B-183789, January 23, 1976, involving adjustments to a clock.

Finally, Mr. Kaplan claims the cost of shipping cartons and packing tape (items 12 and 13), and we note that he claimed and was reimbursed as an item of miscellaneous expense for the expense of moving his piano (\$45). Since Mr. Kaplan

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was reimbursed under the commuted rate system as provided in PTR para. 2-8.3a, there is no basis for allowing reimbursement of any additional transportation expenses in excess of that allowed in the commuted rate basis. B-173572, August 23, 1971; and B-171808, March 31, 1971. The charge for moving Mr. Kaplan's piano should be recovered or offset against any other payments.

Accordingly, the voucher is returned for action in accordance with the above.

  
For The Comptroller General  
of the United States